

## ***Taxation statistics 2009–10***

### **Table 1D: Trust returns**

#### **Selected items, by net Australian income, 2009–10 income year<sup>1</sup>**

**Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 trust income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2009–10*.

2 In previous years' Taxation Statistics, referred to as "Simplified Tax System (STS) depreciating assets".

3 In previous years' Taxation Statistics, referred to as "ETO STS group turnover".

4 In previous years' Taxation Statistics, referred to as "ETO Net STS income".

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### Selected items, by net Australian income, 2009–10 income year<sup>1</sup>

Key financial information and business and professional items		Loss/nil	\$1-\$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 & more
Number of trusts	no.	149,985	234,345	102,100	82,225	133,420
<b>Key financial information</b>						
All current assets	no.	110,275	113,195	68,095	58,825	100,220
	\$	73,991,600,828	40,955,242,523	19,979,798,549	17,067,092,449	543,352,387,516
Total assets	no.	114,450	118,810	70,135	60,290	102,205
	\$	285,434,223,693	136,636,964,451	62,223,474,314	79,648,597,449	1,722,799,081,829
All current liabilities	no.	98,525	95,170	62,505	55,210	94,645
	\$	72,646,818,611	34,191,226,110	22,000,908,942	21,605,544,096	296,980,249,085
Total liabilities	no.	111,590	107,195	66,925	58,325	99,670
	\$	190,611,978,974	68,320,950,805	40,571,593,325	40,206,457,269	552,608,463,240
Proprietors' funds	no.	114,085	115,200	67,555	58,170	99,775
	\$	97,347,175,812	69,180,706,906	21,503,329,057	18,590,324,222	1,173,369,685,284
<b>Business and professional items</b>						
Opening stock	no.	22,685	12,360	11,500	10,565	19,470
	\$	8,484,270,260	2,215,649,620	1,495,149,395	1,670,375,352	33,782,206,519
Purchases and other costs	no.	29,680	17,960	17,100	15,485	24,360
	\$	19,021,337,979	9,441,715,828	5,900,656,765	9,134,723,512	160,934,654,243
Closing stock	no.	24,360	12,895	11,840	10,810	19,365
	\$	9,059,597,161	2,539,562,149	1,278,279,535	1,744,966,588	28,987,720,770
Trade debtors	no.	17,895	12,475	12,485	12,585	25,970
	\$	2,247,600,509	835,338,466	731,377,725	1,114,040,069	13,368,930,831
Trade creditors	no.	21,470	12,610	12,795	13,035	27,670
	\$	2,791,926,307	653,916,710	598,209,327	884,455,718	8,833,118,844
Total salary and wage expenses	no.	30,820	23,050	21,865	20,885	37,075
	\$	5,880,725,950	2,620,730,823	2,712,826,536	3,324,680,908	22,755,177,506
Payments to associated persons	no.	13,055	12,305	10,555	9,160	15,685
	\$	887,340,887	1,055,675,230	1,590,929,921	1,078,529,904	1,834,296,923
Intangible depreciating assets first deducted	no.	595	325	250	245	625
	\$	24,558,742	9,068,526	6,494,462	5,270,105	38,166,057
Other depreciating assets first deducted	no.	15,455	9,650	9,865	9,875	20,170
	\$	2,414,590,534	419,858,287	411,867,928	573,699,817	4,070,291,047
Termination value of intangible depreciating assets	no.	390	285	215	200	385
	\$	24,947,011	19,065,706	8,996,509	11,016,337	55,432,207

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**Table 1D: Trust returns**

**Selected items, by net Australian income, 2009–10 income year<sup>1</sup>**

<b>Key financial information and business and professional items</b>		<b>Total</b>
Number of trusts	no.	<b>702,080</b>
<b>Key financial information</b>		
All current assets	no.	<b>450,605</b>
	\$	<b>695,346,121,865</b>
Total assets	no.	<b>465,885</b>
	\$	<b>2,286,742,341,736</b>
All current liabilities	no.	<b>406,060</b>
	\$	<b>447,424,746,844</b>
Total liabilities	no.	<b>443,705</b>
	\$	<b>892,319,443,613</b>
Proprietors' funds	no.	<b>454,785</b>
	\$	<b>1,379,991,221,281</b>
<b>Business and professional items</b>		
Opening stock	no.	<b>76,580</b>
	\$	<b>47,647,651,146</b>
Purchases and other costs	no.	<b>104,585</b>
	\$	<b>204,433,088,327</b>
Closing stock	no.	<b>79,270</b>
	\$	<b>43,610,126,203</b>
Trade debtors	no.	<b>81,405</b>
	\$	<b>18,297,287,600</b>
Trade creditors	no.	<b>87,580</b>
	\$	<b>13,761,626,906</b>
Total salary and wage expenses	no.	<b>133,690</b>
	\$	<b>37,294,141,723</b>
Payments to associated persons	no.	<b>60,760</b>
	\$	<b>6,446,772,865</b>
Intangible depreciating assets first deducted	no.	<b>2,040</b>
	\$	<b>83,557,892</b>
Other depreciating assets first deducted	no.	<b>65,010</b>
	\$	<b>7,890,307,613</b>
Termination value of intangible depreciating assets	no.	<b>1,480</b>
	\$	<b>119,457,770</b>

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Key financial information and business and professional items		Loss/nil	\$1-\$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 & more
Termination value of other depreciating assets	no.	6,640	4,530	4,065	3,905	7,695
	\$	1,248,581,904	296,251,281	285,466,508	340,245,558	2,003,048,865
Deduction for project pool	no.	55	30	35	30	75
	\$	2,499,406	1,293,830	473,394	947,510	8,920,157
Section 40-880 deduction	no.	2,880	1,545	1,145	1,075	2,050
	\$	207,414,584	2,451,299	6,740,817	1,109,568	118,445,703
Small business and general business tax break	no.	14,615	8,305	9,470	10,310	19,060
	\$	679,873,014	141,527,949	152,235,040	177,498,713	566,442,702
Fringe benefit employee contributions	no.	4,795	3,675	3,925	4,195	8,400
	\$	30,016,968	17,984,982	22,166,884	25,538,475	88,170,513
Interest expenses overseas	no.	180	75	70	80	155
	\$	59,255,392	1,225,709	1,963,821	3,036,078	173,673,498
Royalty expenses overseas	no.	25	10	10	10	20
	\$	1,817,208	122,042	913,680	334,808	10,795,990
Landcare operations and deduction for decline in value of water facility	no.	305	95	95	95	215
	\$	7,721,413	963,204	1,543,310	833,773	6,653,092
Deduction for environmental protection expenses	no.	50	15	20	10	35
	\$	2,732,388	179,462	54,602	40,106	3,482,914
Unpaid present entitlement to a private company	no.	720	735	680	920	4,835
	\$	687,062,004	385,302,831	334,230,738	405,904,152	10,398,103,062
<b>Small Business entity depreciating assets<sup>2</sup></b>						
Deduction for low cost assets (less than \$1,000)	no.	5,750	4,305	4,505	4,290	4,700
	\$	19,670,804	9,041,922	17,326,007	10,963,234	16,030,247
Deduction for general pool assets (less than 25 years)	no.	12,905	10,225	10,330	9,460	9,625
	\$	393,099,386	128,559,132	153,766,256	169,456,952	269,229,573
Deduction for long life pool assets (25 years or more)	no.	2,270	1,130	1,215	1,225	1,645
	\$	7,104,818	2,296,453	2,422,968	2,782,103	4,426,587
<b>Entrepreneurs tax offset (ETO)</b>						
ETO Small business entity aggregated turnover <sup>3</sup>	no.	50	4,455	3,265	535	95
	\$	1,244,571	139,311,392	166,916,244	32,041,395	3,978,743
ETO Net small business entity income <sup>4</sup>	no.	30	4,445	3,265	535	95
	\$	303,821	42,225,333	100,851,599	25,821,526	2,548,512

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<b>Key financial information and business and professional items</b>		<b>Total</b>
Termination value of other depreciating assets	no.	<b>26,830</b>
	\$	<b>4,173,594,116</b>
Deduction for project pool	no.	<b>225</b>
	\$	<b>14,134,297</b>
Section 40-880 deduction	no.	<b>8,690</b>
	\$	<b>336,161,971</b>
Small business and general business tax break	no.	<b>61,760</b>
	\$	<b>1,717,577,418</b>
Fringe benefit employee contributions	no.	<b>24,990</b>
	\$	<b>183,877,822</b>
Interest expenses overseas	no.	<b>560</b>
	\$	<b>239,154,498</b>
Royalty expenses overseas	no.	<b>75</b>
	\$	<b>13,983,728</b>
Landcare operations and deduction for decline in value of water facility	no.	<b>805</b>
	\$	<b>17,714,792</b>
Deduction for environmental protection expenses	no.	<b>135</b>
	\$	<b>6,489,472</b>
Unpaid present entitlement to a private company	no.	<b>7,885</b>
	\$	<b>12,210,602,787</b>
<b>Small Business entity depreciating assets<sup>2</sup></b>		
Deduction for low cost assets (less than \$1,000)	no.	<b>23,550</b>
	\$	<b>73,032,214</b>
Deduction for general pool assets (less than 25 years)	no.	<b>52,545</b>
	\$	<b>1,114,111,299</b>
Deduction for long life pool assets (25 years or more)	no.	<b>7,490</b>
	\$	<b>19,032,929</b>
<b>Entrepreneurs tax offset (ETO)</b>		
ETO Small business entity aggregated turnover <sup>3</sup>	no.	<b>8,405</b>
	\$	<b>343,492,345</b>
ETO Net small business entity income <sup>4</sup>	no.	<b>8,365</b>
	\$	<b>171,750,791</b>